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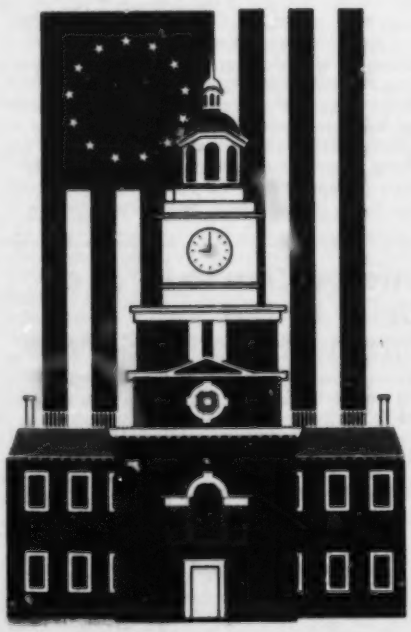
Examination of Returns, Appeal Rights, and Claims for Refund



Introduction

The Internal Revenue Service (IRS) accepts most federal tax returns as filed. However, the IRS examines (or audits) some returns to verify correctness of income, expenses, and credits.

If your return is selected for examination, it does not suggest that you made an error or are dishonest. Returns are chosen by computerized screening, by random sample, or by an income document (for example, Forms W–2 or 1099) matching program.

This publication discusses general rules and procedures that we follow in examinations. It explains what happens during an examination and your appeal rights, within the IRS and in the federal court system. It also explains procedures for filing a claim for refund of tax you already paid.

The publication also discusses the procedures for examining partnership returns. If you report income, deductions, credits, or other items from a partnership on your return, these procedures may be important to you. The rules for examining S corporation returns are the same as those for partnership returns.

As a taxpayer you have the right to be treated fairly, professionally, promptly and courteously by IRS employees. Publication 1, *Your Rights as a Taxpayer*, explains your rights when dealing with the IRS.

Examination of Returns

We may examine your return for any of various reasons and the examination may take place in any one of several ways. After the examination, if we propose any changes to your tax, you may either agree with those changes and pay any additional tax, or you may disagree with the changes and appeal the decision.

How Returns Are Selected

We select returns for examination by several methods. A computer program called the Discriminant Function System (DIF) selects most returns. This method scores each return for potential error based upon past experience. IRS personnel then screen the returns and select those most likely to have mistakes.

Some returns are selected at random under the Taxpayer Compliance Measurement Program (TCMP). We use these examination results to measure and evaluate taxpayer compliance and to update and improve our selection process. Information from TCMP is used to update and improve DIF.

We also select returns by examining claims for credit or refund and by matching information documents, such as Forms W–2 and 1099, with returns.

Privacy and Confidentiality

You have the right to have your tax case kept confidential. Under the law, the IRS must protect the privacy of your tax information. However, if a lien or a lawsuit is filed, certain aspects of your tax case will become public record. People who prepare your return or represent you must also keep your information confidential.

You also have the right to know why we are asking you for information, exactly how we will use any information you give, and what might happen if you do not give the information.

The IRS exchanges information with state tax agencies concerning increases or decreases in your state or federal tax liability. If a federal tax return you have filed is changed by filing an amended return or by being examined, it may affect your state income tax liability. It may be to your advantage to file an amended state tax return. Similarly, any change on your state income tax return may affect your federal return. Contact your state tax agency for more information.

If Your Return Is Examined

Some examinations are handled entirely by mail. Examinations not handled by mail may take place in your home, place of business, an Internal Revenue office, or the office of your attorney, accountant, or enrolled agent. If the time, place, or method is not convenient for you, the examiner will try to work out something more suitable. However, the IRS makes the final determination of when, where, and how the examination will take place.

Throughout the examination, you may act on your own behalf or have someone represent you or accompany you. If you filed a joint return, either you or your spouse, or both, may meet with the IRS. An attorney, a certified public accountant, an enrolled agent (a person enrolled to practice before the IRS), or the person who prepared the return and signed it as the preparer may represent or accompany you.

If you want someone to represent you in your absence, you must furnish that representative with written authorization. Make the authorization on Form 2848, *Power of Attorney and Declaration of Representative*, or any other properly written authorization. If you want to consult an attorney, a certified public accountant, an enrolled agent, or any other person permitted to represent a taxpayer during an interview for examining a tax return or collecting tax, we will stop and reschedule the interview. We cannot suspend the interview if you are there because of an administrative summons.

Tape Recordings. You may make an audio recording of the examination interview. Your request to record the interview should be made in writing. You must notify the examiner 10 days in advance and bring your own recording equipment. We also can record an examination. If we initiate the recording, we will notify you 10 days in advance and you can get a copy of the recording at your expense.

Transfers to another district. Generally, your return is examined in the IRS district where you live. But if your return can be examined more quickly and conveniently in another district, such as where your books and records are located, you may ask to have the case transferred to that district.

The Examination

An examination usually begins when we notify you that your return has been selected. We will tell you which records you will need. If you gather your records before the examination, it can be completed with the least effort.

If we propose any changes to your return, we will explain the reasons for the changes to you or your authorized representative. It is important that you understand the reasons for any proposed change. You should not hesitate to ask about anything that is unclear to you.

The IRS must follow tax laws set forth by Congress in the Internal Revenue Code. The IRS also follows Treasury Regulations and other rules and procedures that were written to administer the tax laws. We follow Supreme Court Decisions. However, we can lose cases in other courts which involve taxpayers with the same issue and still apply our interpretation of the law to your situation.

Most taxpayers agree to changes proposed by examiners, and the examinations are closed at

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this level. If you do not agree, you may appeal any proposed change by following the procedures provided to you by the IRS. A more complete discussion of appeal rights is found later.

Repeat Examinations

We try to avoid repeat examinations of the same items, but sometimes this happens. If we examined your tax return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

However, if your return was selected for examination as part of the random sample for TCMP, discussed earlier, the examination will continue.

Problem Resolution Office

The IRS has a Problem Resolution Program for people who have been unable to solve their problems with the IRS. You should first discuss any problem with the employee's supervisor. Your local Problem Resolution Officer will assist you if you are unable to resolve the problem with the supervisor.

This office cannot change the tax law or technical decisions, but it can help you solve administrative or procedural problems. If you have an administrative or procedural problem you cannot clear up through normal channels, write to your Internal Revenue Service District Director or call your local IRS office and ask for Problem Resolution assistance. The Problem Resolution Office can help you clear up problems that resulted from previous contacts.

If You Agree

If you agree with the proposed changes, you may sign an agreement form and pay any additional tax you may owe. You must pay interest on any additional tax. If you pay when you sign the agreement, the interest is generally figured from the due date of your return to the date of your payment.

If you do not pay the additional tax when you sign the agreement, you will receive a bill. The interest on the additional tax is generally figured from the due date of your return to the billing date. However, even if the bill is delayed, you will not be billed for additional interest for more than 30 days from the date you signed the agreement. If you pay the amount due within 10 days of the billing date, you will not have to pay more interest or penalties.

If you are due a refund, we can refund your money more quickly if you sign the agreement form. You will be paid interest on the refund.

If the IRS accepts your tax return as filed, we will mail you a letter in a few weeks stating that the examiner proposed no changes to your return. You should keep this letter with your tax records.

If You Do Not Agree

If you do not agree with the proposed changes, the examiner will explain your appeal rights. You can request an immediate meeting with the examiner's supervisor to explain your position if your examination takes place in an IRS office. If an agreement is reached, your case will be closed.

If you cannot reach an agreement with the supervisor at this meeting, or if the examination took place outside of an IRS office, the examiner will write up your case explaining your and the IRS's positions. The examiner will forward your case to the district office for processing.

Within a few weeks after your closing conference with the examiner, we will send you a package with:

- A letter (known as a ***30-day letter***) notifying you of your right to appeal the proposed changes within 30 days,
- A copy of the examination report explaining the examiner's proposed changes,
- An agreement or waiver form, and
- A copy of Publication 5, *Appeal Rights and Preparation of Protests for Unagreed Cases.*

You generally have 30 days from the date on the 30-day letter to tell us whether you will accept or appeal the proposed changes. The letter will explain what steps you should take, depending on which action you choose. Be sure to follow the instructions carefully. *Appeal Rights* are explained later.

Note. If you do not respond to the 30-day letter, or if you later do not reach an agreement with an Appeals officer, we will send you a ***90-day letter***, which is also known as a statutory notice of deficiency. Filing of petitions with the Tax Court is discussed later under *Appeals to the Courts.* You will have 90 days (150 days if mailed to you when you are outside the United States) from the date of this notice to file a petition with the Tax Court.

If you agree with the examiner's changes after receiving the examination report or the 30-day letter, sign and return either the examination report or waiver. Keep a copy for your records. You may pay any additional amount you owe without waiting for a bill. Include interest on the additional tax at the applicable rate generally from the due date of the return to the date of payment. The examiner can tell you the interest rate(s) or help you figure the amount.

You must pay interest on penalties and on additional tax for failing to file returns, for overstating valuations, for understating valuations on estate and gift tax returns, and for substantially understating tax liability. Interest is generally figured from the date (including extensions) the tax return is required to be filed and ends on the date you pay the penalty and/or additional tax.

If you pay the additional tax, penalties and interest within 10 days after notice and demand, you will not have to pay any additional penalties and interest. If you do not pay, then interest and penalties will continue to be charged until the date of payment.

Make your check or money order payable to the *Internal Revenue Service.* On your check please note:

- The tax year,
- Tax form number,
- Your social security number,
- A daytime phone number, and
- Your address.

Please do not send cash.

If you are going to appeal your case, we urge you to do it within the IRS before you go to court. Most differences can be settled with a regional Appeals Office without going to court. See *Appeal Within the IRS*, later.

How to Stop Interest from Accruing

If you think that you will owe additional tax at the end of the examination, you can stop the further accrual of interest on the amount you think you will owe. You can do this by sending money to the IRS to cover all or part of the amount you think you will owe. Interest will stop accruing on any part of the amount you cover when we receive your money.

You can send an amount either in the form of a deposit (cash bond) or as a payment of tax. Both a deposit and a payment stop any further accrual of interest. However, making a deposit or payment of tax will stop the accrual of interest on only the amount you sent. Because of compounding rules, interest will accrue on accrued interest, even if you have paid the underlying tax. To stop the accrual of interest on both tax and interest, you must make a deposit or payment for both the tax and interest that has accrued as of the date of deposit or payment.

Payment or Deposit

Deposits differ from payments in two ways:

1) You can have all or part of your deposit returned to you without filing for a refund. However, if you request and receive your deposit and we later assess a deficiency for that period and type of tax, we will figure the interest as if the funds were never on deposit. Also, we will not return your deposit if one of the following situations apply:
   a) We assess a tax liability.
   b) We determine that by returning it, we may not be able to collect a future deficiency.
   c) We determine that it should be applied against another tax liability.
2) Deposits do not earn interest. No interest will be included when a deposit is returned to you.

If you send money before being notified of a notice of deficiency, you can ask the IRS to treat it as a deposit. You must make your request in writing. However, if the following conditions exist, the IRS will treat the amount as a payment:

- You do not request it to be a deposit,
- You send the money after being notified of a proposed liability, and
- You send an amount that is large enough to cover the proposed liability.

If the amount you send is the same as or is more than the proposed liability, we will not send you a notice of deficiency. If we do not send you a notice of deficiency, you cannot take your case to the Tax Court. See *Tax Court*, later.

If, after we have mailed the notice of deficiency, you send money without written instructions, we will treat it as a payment. You will still be able to petition the Tax Court.

If you send money after receiving a notice of deficiency and you have specified in writing that it is a "deposit in the nature of a cash bond," we will treat it as a deposit if you send it before either:

- The close of the 90-day or 150-day period for filing a petition with the Tax Court to appeal the deficiency, or
- The Tax Court decision is final, if you have filed a petition.

Using a Deposit to Pay the Tax

We will apply your deposit against any amount you may owe if you agree with the examiner's proposed changes after the examination. We will not mail you a notice of deficiency and you will not have the right to take your case to the Tax Court.

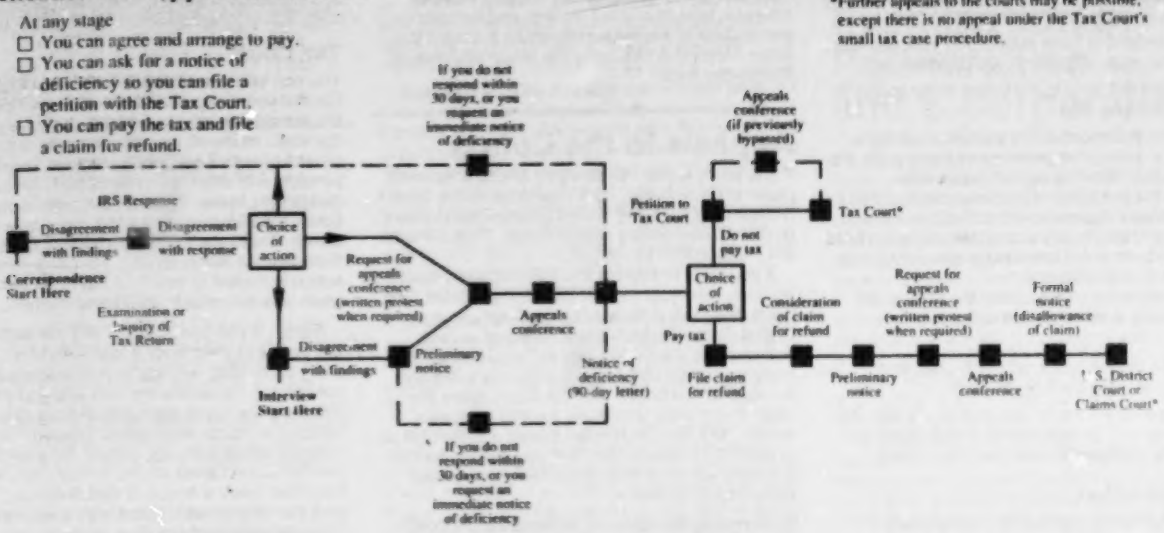
If you do not agree to the full amount of the deficiency after the examination, we will mail you a notice of deficiency. Then, we will apply your deposit against the proposed deficiency unless you write to us before the end of the 90-day or 150-day period, stating that you still want the money to be treated as a deposit. You will still have the right to take your case to the Tax Court. See *If You Do Not Agree*, discussed earlier.

Interest Due to Error or Delay by the Internal Revenue Service

We may lower the interest on tax you owe when the interest is due to an error or delay by an IRS official performing a ministerial act or duty (discussed later). We will only lower the interest on the following taxes:

Income,
Estate,
Gift,
Generation-skipping, and
Certain excise taxes.

Income Tax Appeal Procedure


At any stage
☐ You can agree and arrange to pay.
☐ You can ask for a notice of deficiency so you can file a petition with the Tax Court.
☐ You can pay the tax and file a claim for refund.
*Further appeals to the courts may be possible, except there is no appeal under the Tax Court's small tax case procedure.
If you do not respond within 30 days, or you request an immediate notice of deficiency
Appeals conference (if previously bypassed)
IRS Response
Disagreement with findings
Disagreement with response
Choice of action
Petition to Tax Court
Tax Court*
Do not pay tax
Correspondence Start Here
Request for appeals conference (written protest when required)
Choice of action
Consideration of claim for refund
Request for appeals conference (written protest when required)
Formal notice (disallowance of claim)
Examination or Inquiry of Tax Return
Appeals conference
Pay tax
Disagreement with findings
Preliminary notice
Notice of deficiency (90-day letter)
File claim for refund
Preliminary notice
Appeals conference
U.S. District Court or Claims Court*
Interview Start Here
If you do not respond within 30 days, or you request an immediate notice of deficiency

We will not lower the interest if you or anyone related to you contributed significantly to the error or delay. Also, we will only lower the interest if the error or delay happened after we contacted you in writing. An audit notification letter is such a contact.

A Ministerial act is a procedural or mechanical act, not involving the exercise of judgment or discretion, that occurs during the processing of your case after all prerequisites (for example, conferences and review by supervisors) have taken place. A decision concerning the proper application of federal tax law (or other federal or state law) is not a ministerial act.

Example 1. You move from one state to another before the IRS selects your tax return for examination. A letter stating that your return has been selected is sent to your old address and then forwarded to your new address. When you get the letter, you respond with a request that the examination be transferred to the district office closest to your new address. The examination group manager approves your request. After your request has been approved, the transfer is a ministerial act. We may reduce the interest because of any delay in transferring the case.

Example 2. An examination of your return reveals tax due for which we will issue a statutory notice of deficiency (90-day letter). After you and the IRS discuss the issues, the notice is prepared and reviewed. After the review process, issuing the notice of deficiency is a ministerial act. If we delay sending the notice of deficiency to you, interest resulting from the delay may be reduced.

Example 3. A revenue agent is examining your tax return. During the middle of the examination, the agent is sent to a training course. The agent's supervisor decides not to reassign your case, so the work on it is delayed until the agent returns. Interest from the delay cannot be reduced, because neither the decision to send the agent to the training class nor the decision not to reassign your case to another agent is, under the circumstances, a ministerial act.

How to request reduction of interest. You request a reduction of interest on Form 843, *Claim for Refund and Request for Abatement.* You should file the claim with the IRS Service Center where you filed the tax return that was affected by the ministerial error or delay. If you do not remember the Service Center where you filed that tax return, send your claim to the Service Center where you filed your last tax return.

You should fill in your name and address and complete lines 1 through 4, whichever are applicable. Show on line 5 the tax period affected, not the period for which you are requesting a reduction of interest. Leave lines 6 and 9 of Form 843 blank. On line 7, *Dates of Payment,* show the dates of any payment of interest or tax liability related to the tax period in question. You should check the box of line 8b(i).

Show on line 10 of Form 843:

- The type of tax involved,
- The date we first contacted you in writing regarding your payment or tax due,
- The specific period for which you are requesting reduction of interest,
- The circumstances of the case, and
- The reason why you believe that failure to reduce the interest would result in grossly unfair treatment.

Generally, you should file a separate Form 843 for each tax period and each type of tax. However, complete only one Form 843 if the interest is from our error or delay and affected your tax for more than one tax period or for more than one type of tax (for example, where we were examining two or more tax years). You do not have to figure the dollar amounts of interest that you want lowered.

If your request for reduction of interest is denied, you may appeal the decision to the Appeals Office.

Appeal Rights

Because people sometimes disagree on tax matters, the Service has an appeals system. Most differences can be settled within this system without expensive and time-consuming court trials.

However, your reasons for the disagreement must come within the scope of the tax laws. For example, you cannot appeal your case based only on moral, religious, political, constitutional, conscientious, or similar grounds.

If you do not want to appeal your case within the IRS, you can take your case directly to court.

Appeal Within the IRS

You may appeal an IRS tax decision to a regional Appeals Office, which is independent of your local District Director or Service Center Director. The regional Appeals Office is the only level of appeal within the IRS. Appeals conferences are conducted in an informal manner.

If you want an appeals conference, write to your Director according to the instructions in our letter to you. Your Director will give your request to the Appeals Office to arrange a conference at a convenient time and place. You or your representative should be prepared to discuss all disputed issues at the conference. Most differences are settled at this level.

If agreement is not reached at your appeals conference, you may, at any time, take your case to court. See *Appeals to the Courts,* later.

Written Protests

When you request a conference, you may also need to file either a written protest or a brief written statement of disputed issues with your Director.

Written protest or brief statement not required. You do not have to file a written protest or brief statement of disputed issues if you meet one of the following requirements:

- The proposed increase or decrease in tax, or refund determined by the examination, is not more than $2,500 for any of the tax periods involved, or
- Your examination was handled by mail or in an IRS office by a tax auditor.

Written protest or brief statement required. If the proposed increase or decrease in tax, including penalties, or refund, determined by the examination is more than $2,500 but not more than $10,000, you must provide a brief written statement of the disputed issues. If the proposed increase or decrease in tax, including penalties, or claimed refund, due to an examination is more than $10,000, you must submit a written protest of the disputed issues to obtain an Appeals Office conference. All partnerships, S corporations, employee plans, and exempt organizations must also submit written protests.

If you must submit a written protest, you should send it within the time limit specified in the letter you received with the examination report. Your protest should contain:

1) Your name and address,
2) A statement that you want to appeal the examination findings to the Appeals Office,
3) The date and symbols from the letter showing the proposed changes and findings you disagree with,

4) The tax periods or years involved,
5) An itemized schedule of the changes with which you disagree,
6) A statement of facts supporting your position on any issue with which you disagree, and
7) A statement stating the law or other authority on which you rely.

You must declare that the statement of facts under (6) is true under penalties of perjury. Do this by adding the following signed declaration:

"Under the penalties of perjury, I declare that I have examined the statement of facts presented in this protest and in any accompanying schedules and, to the best of my knowledge and belief, it is true, correct, and complete."

If your representative submits the protest for you, he or she may substitute a declaration stating:

1) That he or she prepared the protest and accompanying documents, and
2) Whether he or she knows personally that the statement of facts in the protest and accompanying documents are true and correct.

Representation

You may represent yourself at your appeals conference, or you may be represented by an attorney, certified public accountant, or an enrolled agent.

If your representative attends a conference without you, he or she may receive or inspect confidential information only if you have filed a power of attorney or a tax information authorization. You may use a Form 2848, *Power of Attorney and Declaration of Representative*, or any other properly written power of attorney or authorization.

You may also bring witnesses to support your position.

Procedures for Crude Oil Windfall Profit Tax Cases

The IRS can provide a single appeals conference for all oil items connected to a property or lease when we consider it necessary to effectively administer the windfall profits tax law. Generally, oil items are items that are taken into account in figuring the windfall profit tax and that can be more readily determined at the property or lease level. Examples include:

- The tier or tiers of the crude oil,
- The quantity of crude oil in each tier,
- The adjusted base price and removal price, and
- The severance tax adjustment.

Any producer of oil and gas properties with an interest in the property or lease can participate in this conference by making a written request to attend within 60 days after the letter is mailed proposing the change. If a written protest is required, you should also send it within the 60-day period. If you do not agree with the adjustment, decide not to attend the conference, and the issue is appealed by other owners, your case will be suspended until the case being appealed is closed, if the statute of limitations is open.

The Appeals Office makes all final administrative decisions on oil items connected to a property or lease for the period of examination.

These procedures do not affect the producer's administrative appeal rights for items such as exemptions and independent producer status. All unagreed producers can still have separate appeals conferences to solve producer item problems. Generally, we will issue a separate notification of appeal rights for producer items after the final administrative determination of the oil items.

If you receive a 60-day letter regarding oil produced by someone else and you cannot represent that other person, within 10 days of receiving the letter you must give that other person a copy of it, including any proposed changes. When you forward a 60-day letter, you must give the IRS the name, taxpayer identification number, mailing address, type of interest owned, and ownership percentage of the person to whom you sent the letter. Notify the IRS using the return address on the 60-day letter.

Appeals to the Courts

If you and the IRS still disagree after the appeals conference, you may take your case to the United States Tax Court, the United States Claims Court, or your United States District Court. These courts are independent of the IRS.

If you elect to bypass the IRS's appeals system, you may take your case to the United States Tax Court, the United States Claims Court, or your United States District Court. However, a case petitioned to the United States Tax Court will normally be considered for settlement by a regional Appeals Office before the Tax Court hears the case. If you elect to bypass the IRS's appeals system, the Tax Court may impose a penalty of up to $5,000 if it determines that you did not pursue available administrative remedies. See *Appeal Within the IRS*, earlier.

Recovering litigation or administrative costs. These are the expenses that you pay to defend your position to the IRS or the courts. You may be able to recover these litigation or administrative costs if you are the prevailing party and if:

- You exhaust all administrative remedies with the IRS,
- Your net worth is below a certain limit (see *Net worth requirements*, later), and
- You do *not* unreasonably delay the proceeding.

Prevailing Party. Generally, you are the prevailing party if you meet the following requirements for:

1) Administrative costs.
   a) You substantially prevail with respect to the amount in controversy, or on the most significant tax issue or set of issues in question, and
   b) You meet the net worth requirements, discussed later.
2) Litigation costs.
   a) You meet 1a and 1b above, and
   b) You show that the IRS's position in the civil proceeding was largely unjustified.

The court will generally decide who is the prevailing party.

What are reasonable litigation and administrative costs? These costs generally include the following:

1) Both litigation and administrative costs.
   - The costs of studies, analyses, engineering reports, tests, or projects which it is agreed were necessary for the preparation of your case, and
   - Attorney fees that generally may not exceed $75 per hour.
2) Litigation only.
   - Reasonable amounts for court costs, and
   - Expenses of expert witnesses.
3) Administrative only.
   - Any administrative fees or,
   - Similar charges imposed by the IRS.

Net worth requirements. An individual taxpayer may be able to recover litigation or administrative costs if his or her net worth was not more than $2,000,000 when the litigation or administrative proceedings began. For an owner of an unincorporated business, or for a partnership, corporation, association, unit of local government, or organization the net worth cannot be more than $7,000,000 and there cannot have been more than 500 employees when the litigation began.

Tax Court

You can take your case to the United States Tax Court if you disagree with the IRS over income tax, estate tax, gift tax, windfall profit tax on domestic crude oil, on certain excise taxes of private foundations, public charities, qualified pension and other retirement plans, or real estate investment trusts. To take your case to the Tax Court, the IRS must first send you a notice of deficiency. Then, you can only appeal your case if you file a petition within 90 days from the date this notice is mailed to you (150 days if mailed to you when you are outside the United States).

Note. If you consent, the IRS can withdraw any notice of deficiency. Once withdrawn, the limits on credits, refunds, and assessments concerning the notice are void and you and the IRS have the rights and obligations that you had before the notice was issued. However, after the notice is withdrawn, you cannot file a petition with the Tax Court based on the notice. Also, the IRS may later issue a notice of deficiency greater or less than the amount in the withdrawn deficiency. The suspension of any time limitation while the notice of deficiency was issued will not change when the notice is rescinded.

Generally, the Tax Court hears cases before any tax has been assessed and paid; however, you may pay the tax after the notice of deficiency has been issued and still petition the Tax Court for review. If you do not file your petition on time, we will assess the proposed tax. We will send you a bill and you may not take your case to the Tax Court. Under the law, you must pay the tax within 10 days. After 10 days, the tax is subject to immediate collection. This collection can proceed even if you think that the amount is excessive. Publication 586A, *The Collection Process (Income Tax Accounts)*, explains our collection procedures.

If you filed your petition on time, the Court will schedule your case for trial at a location convenient to you. You may represent yourself before the Tax Court or you may be represented by anyone admitted to practice before that Court.

Small Case Procedure. If the amount in your case is $10,000 or less for any one tax year or period, the Tax Court has a simple alternative to solve your case. At your request and if the Tax Court approves, your case may be handled under the "small tax case procedures." In this procedure, you can present your case to the Tax Court for a decision that is final and you cannot appeal. You can get more information regarding the small tax case procedures and other Tax Court matters from the United States Tax Court, 400 Second Street, N.W., Washington, DC 20217.

District Court and Claims Court

Generally, the District Court and the Claims Court hear tax cases only after you have paid the tax and filed a claim for a credit or refund. As explained later under *Claims for a Refund*, you may file a claim for a credit or refund if you think that the tax you paid is incorrect or excessive. If we reject your claim, we will inform you unless you signed a Form 2297, *Waiver of Statutory Notification of Claim Disallowance*. If we have not acted on your claim within 6 months from the date you filed it, you may then file suit for a refund. You must file suit for a credit or refund no later than 2 years after we inform you that we have rejected your claim or you file Form 2297.

You may file suit for a credit or refund in your United States District Court or in the United States Claims Court. However, you cannot appeal to the Claims Court if your claim is for credit or refund of a penalty that relates to promoting an abusive tax shelter or to aiding and abetting the understatement of tax liability on someone else's return.

For information about procedures for filing suit in either court, contact the Clerk of your District Court or the Clerk of the Claims Court. The addresses of both courts are at the end of this publication.

Claims for Refund

Once you have paid your tax, you have the right to file a claim for a credit or refund if you believe the tax is too much. You may claim a credit or refund by filing Form 1040X, *Amended U.S. Individual Income Tax Return.*

File your claim by mailing it to the Internal Revenue Service Center where you filed your original return. File a separate form for each year or period involved. Include an explanation of each item of income, deduction, or credit on which you are basing your claim.

Corporations should file Form 1120X, *Amended U.S. Corporation Income Tax Return,* or other form appropriate to the type of credit or refund claimed.

Requesting a copy of your tax return. You may obtain a copy of an earlier year tax return from the IRS. Use Form 4506, *Request for Copy of Tax Form,* from your local IRS district office, or call toll-free 1-800-829-3676 (1-800-TAX-FORM). You will be charged a small fee, which you must pay with Form 4506.

Requesting a copy of your tax account. You may also obtain a free copy of the tax account (a transcript) for your individual income tax return. To get your transcript, call or write to your local Internal Revenue Service office. You cannot get this information by calling the toll-free number given above. The transcript will give you the following information:

- Type of return filed,
- Marital status,
- Tax shown on return,
- Adjusted gross income,
- Taxable income,
- Self-employment tax, and
- Number of exemptions.

Time for Filing a Claim for Refund

You must file a claim for a credit or refund within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. If you do not file a claim within this period, you may no longer be entitled to a credit or a refund. If your claim relates to partnership items, see also *Claims for Credits or Refunds,* later.

If the due date to file a return or a claim for a credit or refund is a Saturday, Sunday, or legal holiday, it is filed on time if it is filed on the next business day. Returns you filed before the due date are considered filed on the due date. This is true even when the due date is a Saturday, Sunday, or legal holiday.

Limit on Amount of Refund

If you file your claim within 3 years after filing your return, the credit or refund cannot be more than the part of the tax paid within the 3 years (plus any extension of time for filing your return) before you filed the claim.

Example 1. You made estimated tax payments of $500 and got an automatic extension of time to August 15, 1987, to file your 1986 income tax return. When you filed your return on that date, you paid an additional $200 tax. Three years later, on August 15, 1990, you file an amended return and claim a refund of $700. Because you filed within the 3 years plus the 4-month extension period, you could get a refund of $700.

Example 2. The situation is the same as in Example 1, except that you filed your return on October 31, 1987, 2½ months after the extension period ended. You paid an additional $200 on that date. Three years later, on October 25, 1990, you file an amended return and claim a refund of $700. Although you filed your claim within 3 years from the date you filed your original return, the refund is limited to $200. The estimated tax of $500 was paid before the 3 years plus the 4-month extension period.

If you file a claim after the 3 year period, but within 2 years from the time you paid the tax, the credit or refund may not be more than the tax you paid within the 2 years immediately before you filed the claim.

Example. You filed your 1986 tax return on April 15, 1987. You paid $500 in tax. On November 3, 1988, after an examination of your 1986 return, you had to pay $200 in additional tax. On May 2, 1990, you file a claim for a refund of $300. However, your refund will be limited to the $200 you paid during the 2 years immediately before you filed your claim.

Exceptions for Special Refunds

If you file a claim for refund based on one of the items listed below, the limits discussed earlier (under *Time for Filing a Claim for Refund*) may not apply. These special items are:

- A bad debt,
- A worthless security,
- A payment or accrual of foreign tax,
- A net operating loss carryback, or
- A carryback of certain tax credits.

The limits discussed earlier also may not apply if you have signed an agreement to extend the period of assessment of tax.

Processing Claims for Refund

Claims are usually processed shortly after they are filed. Your claim may be accepted as filed or it may be examined. If a claim is examined, the procedures are the same as in the examination of a tax return.

However, if you are filing a claim for credit or refund based only on contested income tax or on estate tax or gift tax issues considered in previously examined returns and do not want to appeal within the IRS, you should request in writing that the claim be immediately rejected. A notice of claim disallowance will then be promptly sent to you. You have 2 years from the date of mailing of the notice of disallowance to file a refund suit in the United States District Court having jurisdiction or in the United States Claims Court.

Reduced Refund

Your refund may be reduced by an additional tax liability.

Also, your refund may be reduced by amounts you owe for past-due child support or by debts to another federal agency. We will notify you if this happens. For those reductions, you cannot use the appeal and refund procedures discussed in this publication, but you may be able to take action against the other agency.

Examination of Partnerships and S Corporations

This section discusses the examination of partnership and S corporation items of income, deductions, gains, losses, and credits. Income tax cases are treated separately from windfall profits tax cases conducted under Internal Revenue Code 6232. Partnership and S corporation conferences are examined in a unified conference rather than separate conferences for each individual.

These procedures do not apply to a partnership with 10 or fewer partners if each partner is a natural person (but not a nonresident alien) or an estate, and if each partner's share of each partnership item is the same as his or her share of every other item. For partnerships a husband and wife (and their estates) are treated as one partner.

Similarly these procedures do not apply to an S corporation with 5 or fewer shareholders if each shareholder is a natural person or an estate (but not a pass-through shareholder). There cannot be more than 5 shareholders at any time during the year. For S corporations a husband and wife (and their estates) are treated as one shareholder. For stock owned by tenants in common or joint tenants, each individual is considered to be a shareholder.

A pass-through shareholder is a trust, a nominee or similar pass-through person through whom other persons have an ownership interest in stock of the S corporation. However, a partnership with 10 or less partners or an S corporation with 5 or less shareholders may choose to follow these procedures.

The Examination

The examination usually begins when we notify the partnership or S corporation that its return has been selected for examination. We send the notice of the beginning of administrative proceedings to the ***tax matters partner or tax matters person (TMP).*** This is the person who handles the partnership's or S corporation's tax matters for a specific tax year. The TMP can:

- Extend the time that the IRS can assess tax for all partners or shareholders based on partnership or corporate items,
- Choose where judicial review of adjustments to partnership or S corporation items will take place, and
- Enter into a binding agreement for those partners or shareholders who are not entitled to receive a notice of administrative proceedings.

Notification of Partners and Shareholders

At least 120 days before the notice of final administrative adjustment is mailed to the TMP, we will notify partners or shareholders entitled to notice that an examination is under way. Within 60 days after mailing the notice to the TMP, we will notify the partners or shareholders entitled to receive a notice of the final administrative adjustment.

Each partner, if a partnership has 100 partners or fewer, and every shareholder in an S corporation is entitled to be sent the notice of beginning of administrative proceedings and the notice of final administrative adjustment.

However, if the partnership has more than 100 partners, the notices will only be mailed to:

1) Each partner having 1% or more interest in the profits of the partnership, and
2) Each group of partners who together have 5% or more interest in the profits of the partnership, and who appoint a partner to receive the notice for them.

The IRS must have the name, address, and profit interest of each partner at least 30 days prior to the mailing of the notice.

Consistency in Reporting Items

If you are a partner, a shareholder in an S corporation, or a residual holder of an interest in a real estate mortgage investment conduit (REMIC), you generally must report items the same way they were reported to you by the partnership or S corporation on Schedule K–1 or by the REMIC on Schedule Q. However, you may have reasons why you wish to report these items differently.

You ***must*** notify the IRS, by filing Form 8082, *Notice of Inconsistent Treatment or Amended Return (Administrative Adjustment Request (AAR))* if you treat items from a partnership, S corporation, or REMIC differently from the way they were reported to you. For example, if you treat an income item as a short-term capital loss even though the Schedule K–1 you received reported it as a long-term capital loss, you must file Form 8082 to inform the IRS.

Also file Form 8082 if you are not a TMP and you meet any of the following requirements:

- You believe an item was incorrectly reported to you on Schedule K–1 or Schedule Q.
- You did not receive a Schedule K–1 or Schedule Q by the time you are required to file your tax return and there are partnership, S corporation, or REMIC items you must report on your tax return.
- You are filing an amended return on which you are changing the treatment of any item from the way you originally reported it.

Failure to file Form 8082. If you do not notify the IRS that you have reported a partnership, S corporation, or REMIC item differently from the way it was reported to you, the IRS can adjust your individual tax return and immediately assess any additional tax, penalties, and interest. You may be subject to a negligence penalty.

Participating in the Examination

Each partner or shareholder has the right to take part in the examination. Any settlement agreement is binding on all partners or shareholders who participate in the settlement. Generally, the IRS will offer the same settlement terms to any other partner or shareholder who requests it within 150 days after the day the notice of a final administrative adjustment is mailed to the TMP.

A partner or shareholder who is not entitled to a notice and is not a member of a group receiving a notice is bound by any settlement the TMP agrees to, unless the partner or shareholder files a statement with the Service stating that the TMP is not authorized to settle on his or her behalf.

Administrative Adjustment Request

The examination may be initiated by the IRS, or it may result from an administrative adjustment request. An administrative adjustment request is either an amended return to correct items on the original partnership or corporation return or a claim for refund. The TMP, any partner or shareholder can request an adjustment. It must be filed within 3 years after the later of:

1) The date the partnership or corporate return was filed, or
2) The last day on which the partnership or corporate return can be filed (not including extensions).

However, the request must be filed before the IRS mails the TMP a notice of final administrative adjustment. You file this request on Form 8082.

Request by the TMP for the Partnership or Corporation

If the TMP requests an administrative adjustment for the partnership or corporation, the IRS may do one of the following things:

- We may conduct an examination at the partnership or corporation level.
- We may allow the requested adjustments without an examination, and process the request as a claim for a credit or refund on the partners' or shareholders' returns.
- We may take no action at all.

If the TMP asks that this treatment shown on the request replace the treatment of partnership or corporate items on the original return, the IRS can treat the request as a correction of a clerical or mathematical error. And the IRS may then make an assessment unless within 60 days a partner or shareholder files a request that the changes not be made.

Requests on Behalf of a Partner or Shareholder Only

If a partner or shareholder files a request for an administrative adjustment on his or her behalf only, the IRS may do one of the following things:

- We may process the request as if it were a request for a credit or refund on nonpartnership or noncorporate items.
- We may assess any additional tax that would result from the requested adjustment.
- We may notify the partner or shareholder that all of his or her partnership or corporate items for that year will be treated as nonpartnership or noncorporate items.
- We may conduct a partnership or corporate examination.

Assessments

If a final administrative adjustment results in a tax deficiency, only the partners or shareholders owing the tax will have to pay it. Generally, the IRS will assess the tax at least 150 days after mailing the notice of final administrative adjustment to the TMP. If a Tax Court proceeding starts within the 150-day period, the IRS will not assess the tax until the court decision is final.

Mathematical and Clerical Errors

The IRS can correct mathematical and clerical errors on the partnership or corporate return. If additional tax is owed, the IRS can assess the tax without an examination or judicial review.

Time Limit

Generally, the IRS can assess tax and penalties against a partner or shareholder regarding partnership or corporate items within 3 years after the due date for filing the partnership or corporate return (regardless of extensions) or the date on which the return was filed. When a notice of final administrative adjustment is mailed to the TMP, the running of the statute of limitations will stop for the time to file a court petition plus one year. However if a petition is filed in court, the running of the statute of limitations is stopped until the court decision is final. The time limit for assessment regarding partnership or corporate items may be different from the rest of your return.

Appeals to the Courts

The TMP may file a petition for a court review of a final administrative adjustment. The petition must be filed in the Tax Court, in the U.S. District Court for the district where the partnership's or corporation's principal place of business is located, or in the Claims Court. It must be filed within 90 days of the day we mailed the notice of the final administrative adjustment. If the TMP does not file a petition to the court, any partner or shareholder entitled to receive a notice may file a petition within 60 days following the 90-day period.

Other Appeals

A partner or shareholder who has filed a personal request for an administrative adjustment may appeal the IRS's action to the courts. This is done by filing suit for a credit or refund in the U.S. District Court or the Claims Court.

Depending on when the IRS responded to the request, the partner or shareholder must appeal:

- Within 2 years after we mail the notice that the partnership or corporate items on his or her return would be treated as nonpartnership or noncorporate items.
- Not before 6 months after the request was filed, and not later than 2 years after it was filed if the partner or shareholder did not receive this notice and the IRS did not allow the request. However, the partner or shareholder cannot appeal after the IRS mails a notice of the beginning of an administrative proceeding to the TMP.
- Within 6 months after the end of the regular time limit, (3 years from the date the partnership or corporate return was filed or due, whichever is later) if the partner or shareholder was mailed a notice of the beginning of administrative proceedings, but ***not*** mailed a notice of final administrative adjustment before the end of the regular time limit.

Claims for Credits or Refunds

Partners or shareholders cannot file a claim for credit or refund based on partnership or corporate items. Instead, partners or shareholders must file an administrative adjustment request.

However, a partner or shareholder may file a claim for credit or refund if he or she believes that the IRS did not figure the adjustment correctly to:

- Treat the partnership or corporate items on his or her return the same as the items on the partnership or corporate return, and to
- Apply to him or her a settlement, a final administrative adjustment, or a final court decision on the treatment of the partnership or corporate return.

If a partner or shareholder files a claim based on one of these reasons, he or she must file the claim within 6 months after the day the IRS mailed a notice of computational adjustment.

If a partner files a claim because the IRS did not allow the proper amount of a credit or a refund, the claim must be filed within 2 years after the appropriate date:

- The date a settlement was entered into,
- The date the 150-day period for filing a petition for review of a final administrative adjustment expires, or
- The date a court decision is final.

For information on filing a refund suit, write to either the Clerk of the U.S. Claims Court or the Clerk of the U.S. District Court listed below for your area.

UNITED STATES CLAIMS COURT
717 Madison Place, N.W.
Washington, DC 20005

UNITED STATES DISTRICT COURTS

ALABAMA
Northern
140 U.S. Courthouse
1729 5th Avenue North
Birmingham 35203

Middle
P.O. Box 711
Montgomery 36101

Southern
Box 11, U.S. Courthouse
113 St. Joseph Street
Mobile 36602

ALASKA
222 West 7th Avenue, #4
Anchorage 99513-7564

ARIZONA
Rm. 1400, U.S. Courthouse
& Federal Building
230 N. 1st Avenue
Phoenix 85025

ARKANSAS
Eastern
P.O. Box 869
Little Rock 72203-0869

Western
P.O. Box 1523
Fort Smith 72902

CALIFORNIA
Northern
P.O. Box 36060
450 Golden Gate Avenue
San Francisco 94102

Eastern
2546 U.S. Courthouse
650 Capitol Mall
Sacramento 95814

Central
312 N. Spring Street
Los Angeles 90012

Southern
940 Front Street
San Diego 92189

COLORADO
Rm. C-145, U.S. Courthouse
1929 Stout Street
Denver 80294

CONNECTICUT
141 Church Street
New Haven 06510

DELAWARE
Lockbox 18
844 King Street
Wilmington 19801

DISTRICT OF COLUMBIA
U.S. Courthouse
3rd & Constitution Ave., N.W.
Washington, DC 20001

FLORIDA
Northern
110 East Park Avenue
Tallahassee 32301

Middle
P.O. Box 53558
Jacksonville 32201-3558

Southern
301 N. Miami Avenue
Miami 33128-7788

GEORGIA
Northern
2211 U.S. Courthouse
75 Spring Street, S.W.
Atlanta 30335

Middle
P.O. Box 128
Macon 31202

Southern
P.O. Box 8286
Savannah 31412

GUAM
6th Floor
Pacific News Building
238 O'Hara Street
Agana 96910

HAWAII
P.O. Box 50129
Honolulu 96850

IDAHO
550 West Fort Street
Box 039
Boise 83724

ILLINOIS
Northern
219 South Dearborn Street
Chicago 60604

Central
P.O. Box 315
Springfield 62705

Southern
P.O. Box 249
750 Missouri Avenue
East St. Louis 62202

INDIANA
Northern
102 Federal Building
204 S. Main Street
South Bend 46601

Southern
Room 105, U.S. Courthouse
46 East Ohio Street
Indianapolis 46204

IOWA
Northern
313 Federal Building &
U.S. Courthouse
101 First Street, S.E.
Cedar Rapids 52401

Southern
200 U.S. Courthouse
E. 1st & Walnut Streets
Des Moines 50309

KANSAS
204 U.S. Courthouse
401 N. Market Street
Wichita 67202

KENTUCKY
Eastern
P.O. Box 741
Lexington 40586

Western
231 U.S. Courthouse
601 West Broadway
Louisville 40202

LOUISIANA
Eastern
C-151 U.S. Courthouse
500 Camp Street
New Orleans 70130

Middle
P.O. Box 2630
Baton Rouge 70821

Western
500 Fannin Street
Room 106
Shreveport 71101

MAINE
P.O. Box 7505 DTS
Portland 04112

MARYLAND
101 W. Lombard Street
Baltimore 21201

MASSACHUSETTS
Room 1525
John W. McCormack
Post Office & Courthouse
Boston 02109

MICHIGAN
Eastern
Room 133, U.S. Courthouse
231 W. Lafayette Boulevard
Detroit 48226

Western
452 Federal Building
110 Michigan Street, N.W.
Grand Rapids 49503

MINNESOTA
708 Federal Building
316 N. Robert Street
St. Paul 55101

MISSISSIPPI
Northern
P.O. Box 727
Oxford 38655

Southern
245 E. Capitol Street
Suite 416
Jackson 39201

MISSOURI
Eastern
1114 Market Street
U.S. Court & Custom Building
St. Louis 63101

Western
Room 201, U.S. Courthouse
811 Grand Avenue
Kansas City 64106

MONTANA
5405 Federal Building
316 N. 26th Street
Billings 59101

NEBRASKA
P.O. Box 129 DTS
Omaha 68101

NEVADA
300 Las Vegas Blvd., South
Las Vegas 89101

NEW HAMPSHIRE
P.O. Box 1498
Concord 03301

NEW JERSEY
U.S. Post Office & Courthouse
P.O. Box 419
Newark 07102

NEW MEXICO
P.O. Box 689
Albuquerque 87103

NEW YORK
Northern
James T. Foley U.S. Courthouse
P.O. Box 1037
Albany 12201

Southern
U.S. Courthouse, Foley Square
New York 10007

Eastern
225 Cadman Plaza East
Brooklyn 11201

Western
304 U.S. Courthouse
68 Court Street
Buffalo 14202

NORTH CAROLINA
Eastern
P.O. Box 25670
Raleigh 27611

Middle
P.O. Box V–1
Greensboro 27402

Western
309 U.S. Courthouse
100 Otis Street
Asheville 28801–2611

NORTH DAKOTA
P.O. Box 1193
Bismarck 58502

NORTHERN MARIANA ISLANDS
P.O. Box 687
Saipan 96950

OHIO
Northern
102 U.S. Courthouse
201 Superior Avenue, NE
Cleveland 44114

Southern
260 U.S. Courthouse
85 Marconi Boulevard
Columbus 43215

OKLAHOMA
Northern
411 U.S. Courthouse
333 W. 4th Street
Tulsa 74103

Eastern
P.O. Box 607
Muskogee 74401

Western
3210 U.S. Courthouse
200 NW 4th Street
Oklahoma City 73102

OREGON
503 Gus J. Solomon U.S. Courthouse
620 SW Main Street
Portland 97205

PENNSYLVANIA
Eastern
2609 U.S. Courthouse
Independence Mall West
601 Market Street
Philadelphia 19106

Middle
P.O. Box 1148
Scranton 18501

Western
P.O. Box 1805
Pittsburgh 15230

PUERTO RICO
P.O. Box 3671
San Juan 00904

RHODE ISLAND
119 Federal Building
& U.S. Courthouse
Providence 02903

SOUTH CAROLINA
P.O. Box 867
Columbia 29202

SOUTH DAKOTA
220 U.S. Courthouse
& Federal Building
400 S. Phillips Avenue
Sioux Falls 57102

TENNESSEE
Eastern
P.O. Box 2348
Knoxville 37901

Middle
800 U.S. Courthouse
801 Broadway
Nashville 37203

Western
950 Federal Building
167 North Main Street
Memphis 38103

TEXAS
Northern
Room 14A20, U.S. Courthouse
1100 Commerce Street
Dallas 75242–1496

Southern
P.O. Box 61010
Houston 77208

Eastern
309 Federal Building
& U.S. Courthouse
211 W. Ferguson Street
Tyler 75702

Western
Hemisfair Plaza
655 E. Durango Boulevard
San Antonio 78206

UTAH
204 U.S. Courthouse
350 S. Main Street
Salt Lake City 84101

VERMONT
P.O. Box 945
Burlington 05402

VIRGIN ISLANDS
P.O. Box 720
Charlotte Amalie
St. Thomas 00801

VIRGINIA
Eastern
P.O. Box 21449
200 S. Washington Street
Alexandria 22320

Western
P.O. Box 1234
Roanoke 24006

WASHINGTON
Eastern
P.O. Box 1493
Spokane 99210

Western
308 U.S. Courthouse
1010 Fifth Avenue
Seattle 98104

WEST VIRGINIA
Northern
P.O. Box 1518
Elkins 26241

Southern
P.O. Box 2546
Charleston 25329

WISCONSIN
Eastern
362 U.S. Courthouse
517 East Wisconsin Avenue
Milwaukee 53202

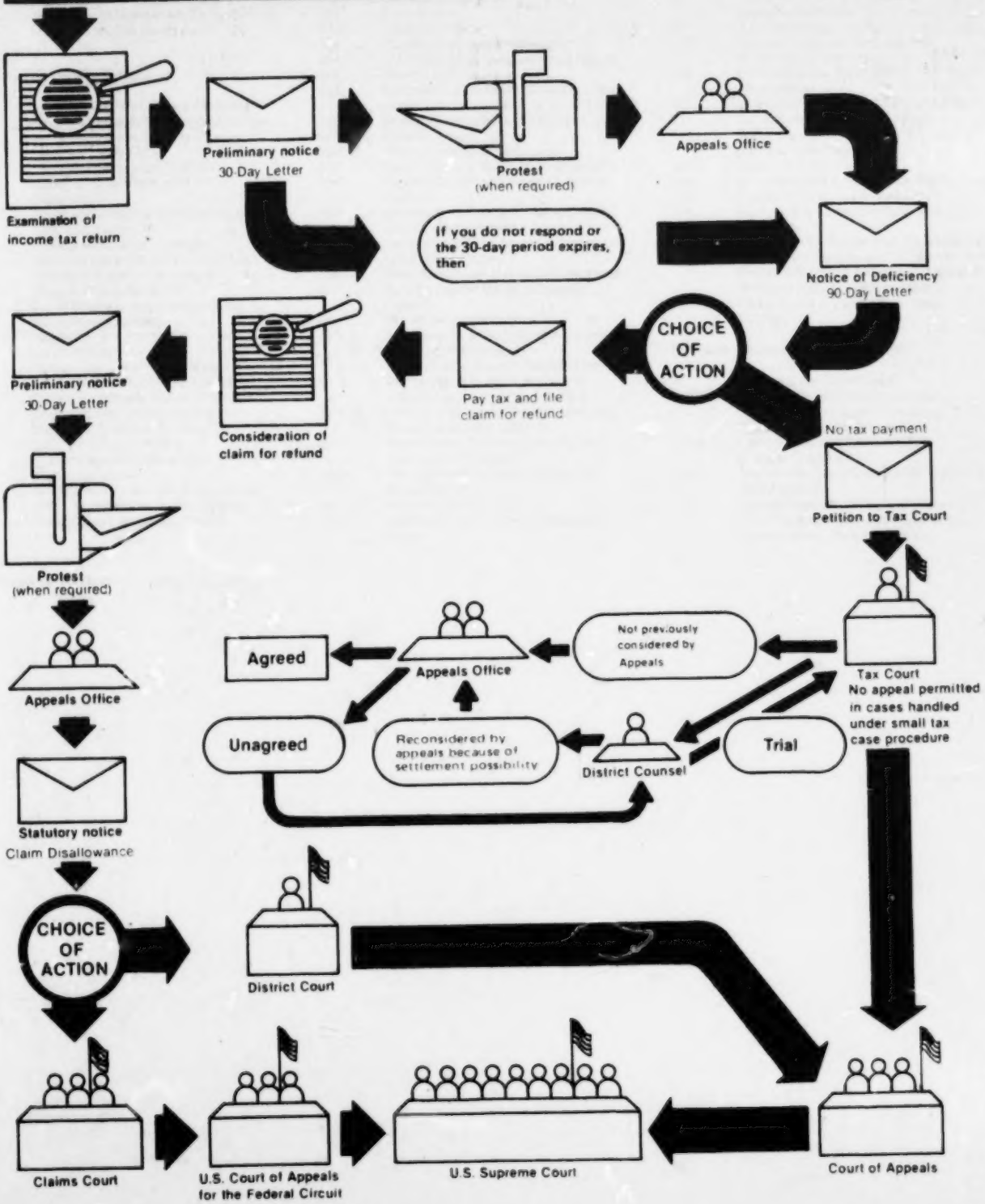
Western
P.O. Box 432
Madison 53701

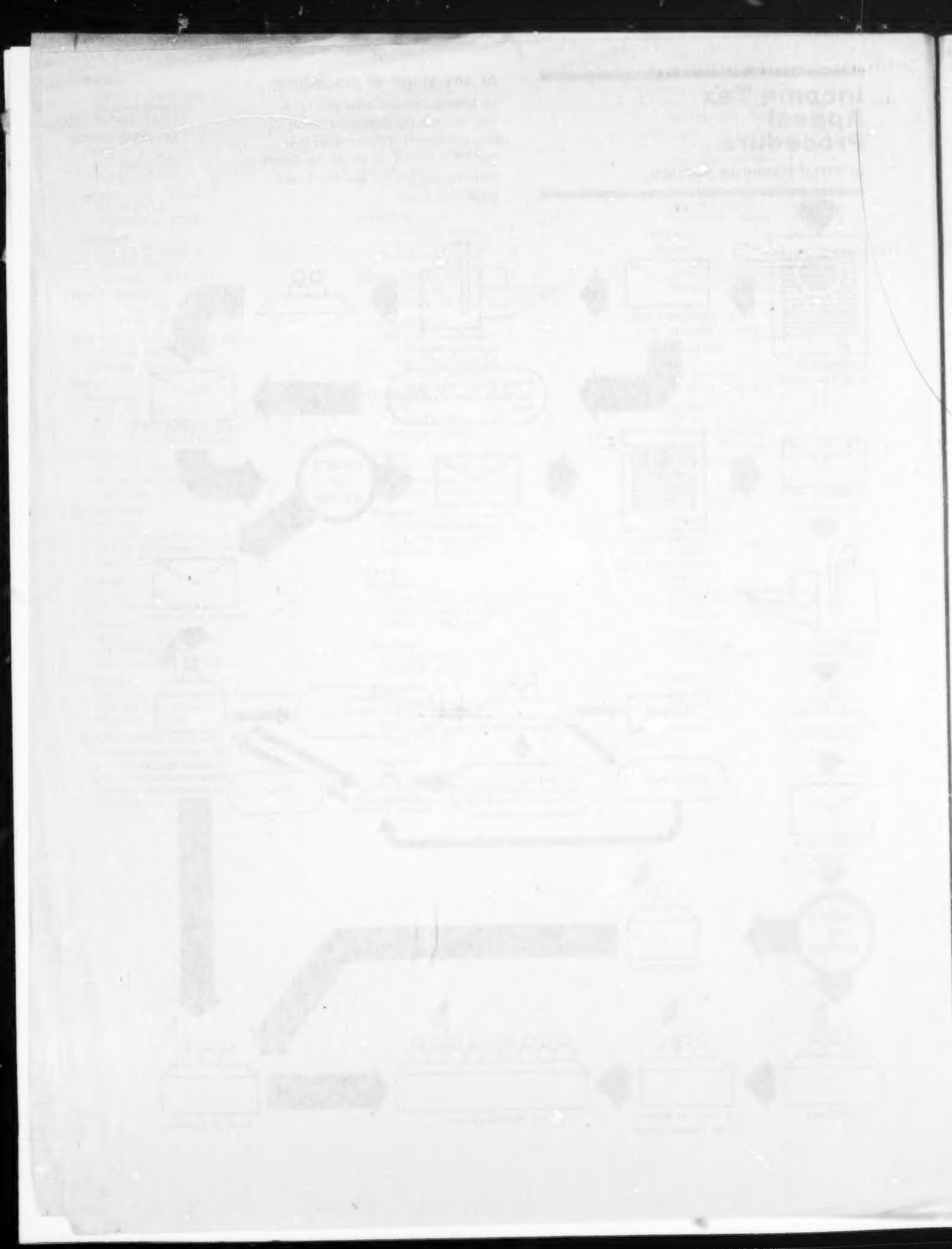
WYOMING
P.O. Box 727
Cheyenne 82001

Income Tax Appeal Procedure

Internal Revenue Service

At any stage of procedure:
You can agree and arrange to pay.
You can ask the Service to issue you a notice of deficiency so you can file a petition with the Tax Court.
You can pay the tax and file a claim for a refund.





List of Tax Publications for Individuals

General Guides

1 ..... Your Rights as a Taxpayer
17 ..... Your Federal Income Tax
225 ..... Farmer's Tax Guide
334 ..... Tax Guide for Small Business
509 ..... Tax Calendars for 1991
553 ..... Highlights of 1990 Tax Changes
595 ..... Tax Guide for Commercial Fishermen
910 ..... Guide to Free Tax Services

Specialized Publications

3 ..... Tax Information for Military Personnel
4 ..... Student's Guide to Federal Income Tax
54 ..... Tax Guide for U.S. Citizens and Resident Aliens Abroad
378 ..... Fuel Tax Credits and Refunds
463 ..... Travel, Entertainment, and Gift Expenses
501 ..... Exemptions, Standard Deduction, and Filing Information
502 ..... Medical and Dental Expenses
503 ..... Child and Dependent Care Expenses
504 ..... Tax Information for Divorced or Separated Individuals
505 ..... Tax Withholding and Estimated Tax
508 ..... Educational Expenses
513 ..... Tax Information for Visitors to the United States
514 ..... Foreign Tax Credit for Individuals
516 ..... Tax Information for U.S. Government Civilian Employees Stationed Abroad
517 ..... Social Security for Members of the Clergy and Religious Workers
519 ..... U.S. Tax Guide for Aliens
520 ..... Scholarships and Fellowships
521 ..... Moving Expenses
523 ..... Tax Information on Selling Your Home
524 ..... Credit for the Elderly or the Disabled
525 ..... Taxable and Nontaxable Income
526 ..... Charitable Contributions
527 ..... Residential Rental Property
529 ..... Miscellaneous Deductions
530 ..... Tax Information for Homeowners
531 ..... Reporting Income From Tips
533 ..... Self-Employment Tax
534 ..... Depreciation
537 ..... Installment Sales
541 ..... Tax Information on Partnerships
544 ..... Sales and Other Dispositions of Assets
545 ..... Interest Expense
547 ..... Nonbusiness Disasters, Casualties, and Thefts
550 ..... Investment Income and Expenses
551 ..... Basis of Assets
552 ..... Recordkeeping for Individuals
554 ..... Tax Information for Older Americans
555 ..... Federal Tax Information on Community Property
556 ..... Examination of Returns, Appeal Rights, and Claims for Refund
559 ..... Tax Information for Survivors, Executors, and Administrators
560 ..... Retirement Plans for the Self-Employed
561 ..... Determining the Value of Donated Property
564 ..... Mutual Fund Distributions
570 ..... Tax Guide for Individuals With Income From U.S. Possessions
571 ..... Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations
575 ..... Pension and Annuity Income (Including Simplified General Rule)
584 ..... Nonbusiness Disaster, Casualty, and Theft Loss Workbook
586A ..... The Collection Process (Income Tax Accounts)
587 ..... Business Use of Your Home
590 ..... Individual Retirement Arrangements (IRAs)
593 ..... Tax Highlights for U.S. Citizens and Residents Going Abroad
596 ..... Earned Income Credit
597 ..... Information on the United States-Canada Income Tax Treaty
721 ..... Tax Guide to U.S. Civil Service Retirement Benefits
901 ..... U.S. Tax Treaties
907 ..... Tax Information for Persons with Handicaps or Disabilities
908 ..... Bankruptcy and Other Debt Cancellation
909 ..... Alternative Minimum Tax for Individuals
911 ..... Tax Information for Direct Sellers
915 ..... Social Security Benefits and Equivalent Railroad Retirement Benefits
917 ..... Business Use of a Car
919 ..... Is My Withholding Correct for 1991?
925 ..... Passive Activity and At-Risk Rules
926 ..... Employment Taxes for Household Employers
929 ..... Tax Rules for Children and Dependents
1244 ..... Employee's Daily Record of Tips (Form 4070-A) and Employee's Report of Tips to Employer (Form 4070)
1544 ..... Reporting Cash Payments of Over $10,000

Spanish Language Publications

1S ..... Derechos del Contribuyente
556S ..... Revisión de las Declaraciones de Impuesto, Derecho de Apelación y Reclamaciones de Reembolsos
579S ..... Cómo Preparar la Declaración de Impuesto Federal
586S ..... Proceso de Cobro (Deudas del Impuesto Sobre Ingreso)
850 ..... English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

*U.S. Government Printing Office: 1990 — 282-015/20008

How to Get IRS Forms and Publications

You can order tax forms and publications from the IRS Forms Distribution Center for your state at the address below. Or, if you prefer, you can photocopy tax forms from reproducible copies kept at many participating public libraries. In addition, many of these libraries have reference sets of IRS publications which you can read or copy.

If you are located in:	Send to "Forms Distribution Center" for your state
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Rancho Cordova, Ca. 95743-0001
Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	P.O. Box 9903, Bloomington, IL 61799
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	P.O. Box 25866, Richmond, VA 23289

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send their requests for forms and publications to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289; Forms Distribution Center, Rancho Cordova, Ca. 95743-0001, whichever is closer.

Puerto Rico—Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289

Virgin Islands—V.I. Bureau of Internal Revenue, Lockharts Garden, No. 1A, Charlotte Amalie, St. Thomas, VI 00802

Detach at This Line

Order blank—We will send you 2 copies of each form and 1 copy of each set of instructions or publication you circle. Please cut the order blank on the dotted line above and **be sure to print or type your name and address accurately on the bottom portion.** This will be the label used to return material to you. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your state. To help reduce waste, please order only the forms, instructions, and publications you think you will need to prepare your return. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional forms and publications you may need. Be sure to allow 2 weeks to receive your order.

1040	1040EZ	Schedule R (1040) & Instructions	2441 & Instructions	8582 & Instructions	Pub. 508	Pub. 553	
Instructions for 1040 & Schedules	Instructions for 1040EZ	Schedule SE (1040)	3468 & Instructions	8822	Pub. 521	Pub. 590	
1040A	Schedules A&B (1040)	1040-ES (1991)	3903 & Instructions	Pub. 1	Pub. 523	Pub. 910	
Instructions for 1040A, Sch. 1&2	Schedule C (1040)	1040X & Instructions	4562 & Instructions	Pub. 17	Pub. 525	Pub. 917	
Schedule 1 (1040A)	Schedule D (1040)	2106 & Instructions	4868	Pub. 334	Pub. 527	Pub. 929	
Schedule 2 (1040A)	Schedule E (1040)	2119 & Instructions	8283 & Instructions	Pub. 463	Pub. 529		
Schedule 3 (1040A) & Instructions	Schedule F (1040)	2210 & Instructions	8332	Pub. 505	Pub. 545		

Internal Revenue Service

Name
Number and street
City or town, State, and ZIP code